

## EXHIBIT 9-A

### APPLICABLE AUDIT REQUIREMENTS

#### A. FEDERAL - LAWS, REGULATIONS AND AUDITING STANDARDS

1. *Single Audit Act of 1984 (P.L. 98-502)* as amended by the Single Audit Act of 1996 and the *OMB Circular A-133*.
2. OMB Circular A-133-Revised June 24, 1997, Audits of States, Local Governments, and Non-Profit Organizations (includes revisions published in *Federal Register* 06/27/2003)
  - OMB Circular A-133 Compliance Supplement – March 2006
  - Appendix A: Data Collection Form (Form SF-SAC)
  - Appendix B: 2005 OMB Compliance Supplement Update
  - March 2004 Compliance Supplement
  - July 2005 Compliance Supplement
3. AICPA Statement of Position (SOP) 98-3 “Audits of States, Local Governments and Non-Profit Organizations Receiving Federal Awards” released March 1998.
4. Government Auditing Standards, January 2007 Revision (referred to as the Yellow Book)
5. HUD Administrative Requirements for Grants and Cooperative Agreements to State, Local and Federally Recognized Indian Tribal Governments (Code of Federal Regulations 24 (CFR) Part 85).

#### B. STATE - LAWS, REGULATIONS AND AUDITING STANDARDS

1. Sections 2-7-501 through 2-7-522, MCA
2. Title 8 Chapter 94 Sub-chapter 41 of the Administrative Rules of Montana (ARM)
3. Department of Commerce Local Government Service's Compliance Supplement for Audits of Montana Local Government Entities